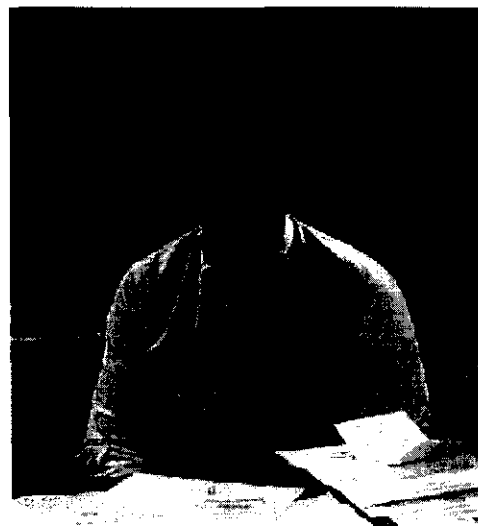


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## City Manager



**Charles Burgess, Jr.**  
**City Manager**

[cburgess@ci.poquoson.va.us](mailto:cburgess@ci.poquoson.va.us)

Phone: (757) 868-3000

Fax: (757) 868-3101

Hearing Impaired-TDD Callers: 911

500 City Hall Avenue

Poquoson, VA 23662

Hours: 8:30 am - 4:30 pm

The City Manager is appointed by City Council and serves as chief administrator for the City. All activities of City government are planned, organized, staffed, directed and coordinated in this office.

If a citizen of Poquoson needs the services of the Public Works Department, the request should be directed to the City Manager's office. The request will be added to the work order list and taken in

**Sewer**

order of priority or the date turned in.

Street cutting permits for contractors and permits for pipes for drainage are referred here.

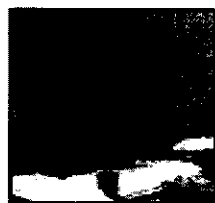
**Public Works**

Applications for City of Poquoson employment are available in this office. City employment opportunities are advertised in the daily newspapers.

**Mosquito Control****Planning****Assessor****Building Permits**

Permits and Services issued from the City Manager's office:

- ✦ Adopt-a-Spot program
- ✦ Employment applications
- ✦ Public Works Services
- ✦ Section 8 Housing
- ✦ Notary Public

**Fleet Maint.****Police****Fire Department****Judy Wiggins**

[jwiggins@ci.poquoson.va.us](mailto:jwiggins@ci.poquoson.va.us)

**Vicki Diggs**

[vdiggs@ci.poquoson.va.us](mailto:vdiggs@ci.poquoson.va.us)

**Wayne Moore**



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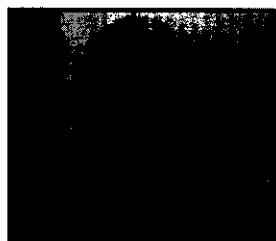
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WELCOME TO THE CITY OF POQUOSON FINANCE DEPARTMENT!

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POQUOSON FINANCE DEPARTMENT

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Pamela Moon



Robin Bellamy



Valerie Smith



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<http://www.ci.poquoson.va.us/treasurer/>

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## COMMISSIONER OF THE REVENUE



Graham Wilson, CCR  
Commissioner of Revenue  
[gwilson@ci.poquoson.va.us](mailto:gwilson@ci.poquoson.va.us)

*It continues to be a great honor for me to serve as your Commissioner of the Revenue. Our main focus is you! Please keep us informed about your needs, and we will make every effort to meet them.*

*- Graham*



### The Office of the Commissioner of the Revenue

The Commissioner of Revenue is responsible for assessing and processing vehicle and business personal property tax; auditing and processing all locally filed state income tax returns; interpreting real property deeds and transferring ownership to new owner(s); maintaining real property records; administering the real estate tax relief program; processing and



collecting meal taxes; and collecting and issuing city business licenses.

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## COMMISSIONER OF THE REVENUE

### CONTACT INFORMATION

#### Poquoson Commissioner of the Revenue

500 City Hall Ave  
Poquoson VA 23662  
Phone: (757) 868-3020  
Fax: (757) 868-3102

Visit us on the first floor of the Poquoson City Hall Building,  
located off of Victory Blvd, Monday through Friday from 8:30 am  
through 4:30 pm.

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Joy Insley

[jinsley@ci.poquoson.va.us](mailto:jinsley@ci.poquoson.va.us)



Jeff Sylvia

[jsylvia@ci.poquoson.va.us](mailto:jsylvia@ci.poquoson.va.us)



Bonnie Shriver

[bshriver@ci.poquoson.va.us](mailto:bshriver@ci.poquoson.va.us)

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# COMMISSIONER OF THE REVENUE

## Poquoson Vehicle Decals

Renew decals annually by February 15

Property Type	Decal Fee * 01/01 - 08/15	Decal Fee * 08/16 - 11/15	Decal Fee * 11/16 - 12/31
Vehicles under 6500lbs	\$25.00	\$12.50	\$8.33
Vehicles over 6500lbs	\$30.00	\$15.00	\$10.00
Motorcycles	\$15.00	\$7.50	\$5.00
Boat Trailers under 2000lbs	\$5.00	\$2.50	\$1.67
Boat Trailers over 2000lbs	\$6.50	\$3.25	\$2.17
Camping & Travel Trailers under 2000lbs	\$5.00	\$2.50	\$1.67
Camping & Travel Trailers over 2000lbs	\$7.50	\$3.75	\$2.50
Utility Trailers under 2000lbs	\$5.00	\$2.50	\$1.67
Utility Trailers 2001-10,000lbs	\$10.00	\$5.00	\$3.33
Utility Trailers over 10,000lbs	\$15.00	\$7.50	\$5.00
Motor Homes	\$25.00	\$12.50	\$8.33
Antique vehicles	one price \$1.00		
Non-Virginia Military vehicles, trailers, etc	one price \$1.00		
Transfer **	one price \$1.00 **		
Truck Campers	no decal required		
Mobile Homes	no decal required		
Boats	no decal required		

\* Decal fee is based on purchase or move in date, for which there is a grace period of 30 days.

\*\* Transfer decals may be from one vehicle to another vehicle in the same name, or, for new residents moving from another Virginia locality.

For more information, please contact the City Treasurer at (757)

868-3015.



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## COMMISSIONER OF THE REVENUE

### Virginia State Income Tax



Virginia Individual Income Tax returns must be filed annually on or before May 1; however, there is no penalty for refund returns filed after the due date. Responsibilities of the Commissioner of the Revenue's Office include reviewing and processing tax returns for Poquoson residents. Each return is reviewed for completeness and accuracy. Taxpayers are notified of any errors or omissions and allowed to correct these errors before the returns are forwarded to the Virginia Department of Taxation, which may prevent having to file an amended return later. Returns indicating an Accelerated Refund or those using the labels issued by the Virginia Department of Taxation are keyed on-line with the Department's computer system. Taxpayers whose returns are accepted by the system as an accelerated refund usually receive their refund within 1 to 2 weeks, rather than the 6 to 8 weeks it takes for normal processing.

Our staff will complete Virginia Individual Income Tax Returns for Poquoson residents who visit the office with a complete copy of their Federal Income Tax return, including W-2's and 1099's showing VA withholding. There is no charge and no appointment is necessary.

Taxpayers who have received correspondence from the Department of Taxation concerning their return may contact the Commissioner of the Revenue at (757) 868-3020 for assistance, or may call the

Department of Taxation at the number indicated on their correspondence, or at (804) 367-8031.

Taxpayers who make Estimated Tax payments are required to file Form 760ES Voucher 1 annually on or before May 1 with the Commissioner of the Revenue's office. All subsequent payments are sent to the City Treasurer and should be filed in accordance with the due date on the respective voucher.

## INCOME TAX LINKS

### State Income Tax Topics

[Who Must File A Virginia Income Tax Return](#)

[Virginia Residents](#)

[Part Year Residents](#)

[Non-residents](#)

[Students](#)

[Income Tax Questions](#)

### Other Useful Income Tax Links

[Virginia Department of Taxation](#)

[Internal Revenue Service](#)

[North Carolina Department of Revenue](#)



[www.tax.state.va.us](http://www.tax.state.va.us)



### What is the rate for Virginia individual income taxes?

If your Virginia taxable income is not over \$3,000, the tax is 2% of your Virginia taxable income. If your income is higher, the following rates apply:

INCOME OVER	BUT NOT OVER	YOUR TAX IS	OF EXCESS OVER
\$ 3,000	\$ 5,000	\$60 + 3%	\$3,000
\$ 5,000	\$ 17,000	\$120 + 5%	\$5,000
\$ 17,000		\$720 + 5.75%	\$17,000

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# COMMISSIONER OF THE REVENUE

## Personal Property Tax

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### PRORATION / ASSESSMENTS

The City of Poquoson prorates personal property tax (except for business personal property), meaning you pay tax based on the number of months you own the property in Poquoson. If you buy or sell property during the year, it will be subject to a prorated tax.

If you have moved, the Commonwealth of Virginia requires that you directly inform the Virginia Department of Motor Vehicles of your new address and garage jurisdiction (\*). You may accomplish this on line at [www.dmv.state.va.us](http://www.dmv.state.va.us) or by phone at 757-461-1919.

Effective July 1, 1998, the Code of Virginia, Title 58.1, Section 3511, requires that when you move out of Virginia, you must first provide proof of vehicle registration in the new state of residence before requesting proration of your tax bill. The bill will be prorated using the date registered in the new state.

Assessments are based on the average loan value, the lowest published value in the January Eastern Edition of the **NADA Official Used Car Guide**.

(\*) The garage jurisdiction indicates the city/county where the vehicle is normally garaged, which may or may not be the same as the mailing address. The garage jurisdiction may determine the situs for personal property tax.

### MILITARY

The Federal Soldier's and Sailor's Civil Relief Act exempts active duty military personnel from personal property tax in any state other than their state of legal residence. Therefore, vehicles registered in the active duty, non-Virginia resident military person's name **only** will be exempt from personal property tax. Every



person whose name is on the registration must supply a copy of their current Leave and Earnings Statement. When military persons retire and remain in Poquoson, their vehicle(s) will be subject to the personal property tax. Any vehicle that is jointly titled to an active duty military member and a non-active duty military member **is taxable**, and Poquoson requires city decals for all vehicles housed in the city, even if registered in another state. All vehicles owned by military individuals who claim Virginia as their legal state of residence are subject to personal property tax, regardless of where the vehicle is physically located.

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### Personal Property Tax Relief

**The Personal Property Tax Relief Act (PPTRA) of 1998**, approved by the General Assembly on April 24, 1998, prescribes a five-year plan for phasing out the personal property tax bill for owners of qualifying **personal-use** vehicles valued between \$1,000 and \$20,000. **For qualifying vehicles valued at \$1000 and less, the State pays 100%.** In 1998, the state rebated **12.5%** of personal property tax paid; in 1999, the State paid **27.5%**; in 2000, the State paid **47.5%**; in 2001, the State paid 70%. Since State revenue projections were not met, the State will not increase their share above 70% for the foreseeable future.

Qualifying vehicles are those used predominantly for non-business purposes and owned or leased by natural persons. A vehicle is **ineligible** for the program if:

- A. More than 50% of the mileage for the year is for business purposes and is deducted for federal income tax purposes or reimbursed by an employer; or
- B. More than 50% of the depreciation associated with the vehicle is deducted as a business expense; or
- C. The cost of the vehicle is expensed pursuant to Section 179 of the Internal Revenue Code [which by definition requires 50% or greater of business use]; or
- D. The vehicle has a gross weight of more than 7500 lbs.; or
- E. The vehicle is registered in a business name; Partnership; Corporation; or LLC (Limited Liability Company); or
- F. It is a Motor Home.

For more information on the PPTRA, please call the Commissioner of the Revenue's office at (757) 868-3020 or Governor Gilmore's tax hotline at (804) 367-2223 or visit the website for the Virginia Department of Taxation. For information about other localities visit the State and Local Government on the Net.



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# COMMISSIONER OF THE REVENUE

## Real Estate Taxes



### Real Property

The Office of the Commissioner of the Revenue is responsible for: maintaining a record for each parcel of property in Poquoson; transferring property as recorded by Deed or Will in the Clerk of the Circuit Court's office; assigning map numbers; updating addresses of property owners and new assessment changes for billing; and, in addition, producing the Annual Real Estate Land Book, which is the basis for the Treasurer's tax bill.

### Tax Relief

City of Poquoson residents aged 65 or over and certain disabled persons may be eligible for exemption and/or deferral of real estate tax depending upon their annual income and assets (not including the value of the home). Applications for tax relief must be filed annually by November 1 with the Commissioner of the Revenue. For further information on the program, please call us at (757) 868-3020.



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# COMMISSIONER OF THE REVENUE

## Business Licenses

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### Business Licenses

Poquoson requires that all persons doing business in Poquoson obtain a business license prior to beginning business. Licenses are based on estimated gross receipts from business beginning date to December 31 of that year. Until you have been in business for a full calendar year, you continue to estimate your gross receipts for the business license renewal. Once in business for a full calendar year, the business license renewal is based on the prior year's gross receipts. [The Code of Virginia (Title 58.1-3700.1) defines gross receipts to mean "the whole, entire, total receipts without deduction."]

Business licenses are assessed on a calendar year, January 1 through December 31 and are renewed annually by March 1. The cost of a business license is determined by the following factors:

- \* the gross receipts (gross purchases for wholesale merchants),
- \* the rate applied for the business industrial category

Businesses are assessed at the following rates:

Professional Services - \$.58/\$100.00 of gross receipts

Services - \$.36/\$100.00 of gross receipts

Retail Merchants - \$.20/\$100.00 of gross receipts

Contractors - \$.16/\$100.00 of gross receipts

Wholesale Merchant - \$.05/\$100.00 of gross purchases

Requirements:

- \* Social Security Number for individuals and/or Federal I.D.
- \* Beginning date of business
- \* Business location and mailing address for renewals to be sent. Proof of residence may be required for home based locations. Applicants may operate from their residence upon prior approval from the Planning Department (757-868-3040).
- \* Phone number(s) and fax number(s)
- \* Actual or estimated gross receipts
- \* Business license fee payable to the City of Poquoson

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<http://www.ci.poquoson.va.us/parks>

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Poquoson Public Library

# Welcome to the Poquoson Public Library!

HomeAbout the LibraryCatalog & ServicesFriendsGenealogyNewsOn ExhibitResourcesVolunteersYouth Services

**Library Hours:** Mon.-Thurs. 10am-9pm, Fri. & Sat. 10am-5pm, Sun. 1pm-5pm

**Library Address:** 500 City Hall Ave. Poquoson, Virginia 23662

**Phone:** (757) 868-3060, **Fax:** (757) 868-3106

**Dial PAC:** (757) 868-3115

**Email:** [library@ci.poquoson.va.us](mailto:library@ci.poquoson.va.us)

The Library will be closed Monday, May 27th in Observance of Memorial Day.



## Library News 2002

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[Children's Winter/Spring Programs](#)

[Teen Scene Winter/Spring](#)

[Winter/Spring 2002 Storytime Sessions](#)

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**Battle of the Books 2003 Lists**

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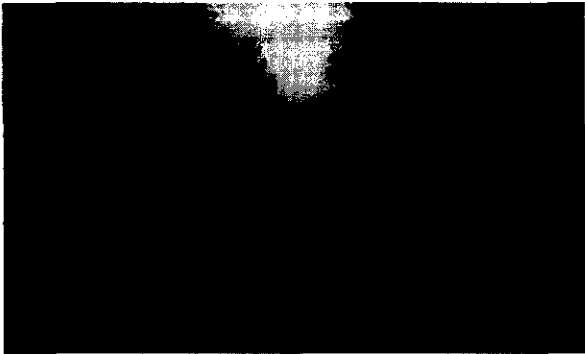
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Solid Waste



Engineering



Phone: 868-3025  
500 City Hall Avenue  
Poquoson, VA 23662  
8:30 am - 4:30 pm

The City of Poquoson City Engineer's office inspects all site construction and reviews all site and subdivision plans.

The Engineer enforces ordinances for fill, excavations and erosion control, and approves permits issued for the installation of driveways and drainage ditch pipes, as well as street cutting permits for contractors.

**Sewer****Public Works****Mosquito Control****Planning****Assessor****Building Permits****Fleet Maint.****Police****Fire Department**

**Jeff Bliemel**  
**City Engineer**

[jbliemel@ci.poquoson.va.us](mailto:jbliemel@ci.poquoson.va.us)

City road drainage and sewage projects are designed and supervised by this office. Close work with the State Highway Department is carried out on the development of State road construction as it applies to the City.

Engineering records are maintained to include subdivision and other commercial site plans and as-built construction drawings.

Types of inspection and permit responsibility include:

- ✦ Pipe Installation Permit-Applications available in City Engineer's office
- ✦ Site construction and inspection
- ✦ Site Plan review
- ✦ Street Cutting Permit-Application available in City Engineer's office
- ✦ Subdivision Review

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